



Programme report



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Contents

Acronyms	3
Executive Summary.....	4
1 Introduction	5
2 Programme progress and results.....	6
2.1 Status of Programme outcomes	7
2.2 Strategy 1 status: A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term.....	9
2.3 Strategy 2 status: Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments.....	13
2.4 Strategy 3 status: Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development	15
2.5 Strategy 4 status: Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance.....	22
2.6 Programme management.....	23
2.7 Communication	24
3 Target groups and final beneficiaries	25
4 Integration of cross-cutting issues	27
5 Risk analysis and management	30
6 Sustainability of the programme	31
6.1 Financial sustainability	31
6.2 Institutional sustainability	31
6.3 Policy level sustainability.....	32
6.4 Dissemination.....	33
7 Financial report.....	33
Appendix 1: Result framework	35
Appendix 2: Risk register	37
Appendix 3: Lessons learned	42
Appendix 4: Financial report	45

Acronyms

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
CREFIAF	African Organisation of French-speaking Supreme Audit Institutions (Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa)
CSO	Civil Society Organisation
GCP	Global Call for Proposals
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
MoU	Memorandum of Understanding
NGO	Non-Governmental Organisation
PAC	Public Accounts Committee
PAP-APP	Partenariat d'Appui Accéléré par des Pairs - Accelerated Peer-Support Partnership
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAI PMF	Performance Management Framework for SAIs
SDGs	Sustainable Development Goals
SSMF	SAI Strategic Management Framework

Executive Summary

The objective of the Global SAI Accountability Initiative (GSAI) programme is to enable SAs in challenging environments selected for GSAI to enhance their capacities and performance through scaled-up, SAI-led and strategically based capacity development support. The eight SAs that have joined the initiative are from Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan.

The programme has four implementation strategies:

1. A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term
2. Contribute to increased and high-quality peer-to-peer support to SAs in challenging environments
3. Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development
4. Contribute to global sharing of good practices of support to highly challenged SAs and good stories of how such SAs strengthen their capacities and performance

The main programme progress in 2024 included:

- Two out of three remaining SAs entered the implementation phase in the first quarter of 2024, while one SAI project remains frozen awaiting improved situation in the country.
- Country visits and frequent contact between SAs and relevant providers of support in all countries have been facilitated except for Haiti, where travels have not been possible, and Honduras due to change of top management and delayed initiation of the project start.
- An online training in emergency preparedness for GSAI partners was held in October 2024, to ensure they have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts.
- An online workshop on gender and inclusion for GSAI partners was held in October 2024 aimed to raise participants' awareness and provide them with insights and strategies to effectively incorporate gender and inclusion into their SAs to promote equality, enhance effectiveness and foster trust.
- A hybrid workshop for GSAI partners and IDI Staff was held also in October 2024 to raise understanding of the compliance and responsibility requirements in accordance with the IDI safeguarding policy.

The main challenges and deviations faced by the programme in 2024 were as follows:

- The challenging situation in Haiti, which has made online communication impossible and there are delays in initiating the phase 1 project.
- Due to the change of SAI Honduras management the project has started only at the end of 2024 with the online meetings.
- Political instability in Lebanon resulted in project activities delays.

1 Introduction



Progress towards the 2030 agenda for Sustainable Development requires strengthening of national systems for good use of public resources, in particularly in countries with weak public financial management or at risk of being left behind.

Supreme Audit Institutions (SAIs) can contribute to enforcing good governance and curbing corruption. Yet, several SAIs in challenging contexts struggle to make substantial contribution and need support to deliver more impactful audits.

The Global SAI Accountability Initiative (GSAI) aims to mobilize effective and well-coordinated support to SAIs in challenging contexts. The initiative is expected to empower the SAIs to take forward their own capacity development and reach a new level of sustained capacities and performance. The initiative was launched in 2022 by the INTOSAI-Donor Cooperation as part of its broad work to promote support, independence, improved performance, and benefits of SAIs in developing countries.¹

The SAIs of Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan have joined the initiative. These SAIs have unique opportunities for development and needs of support. Tailored country projects are to be developed for each of them in partnership with peer SAIs, donors and implementation partners.

The INTOSAI-Donor Cooperation requested the IDI to assist the partners to develop projects, coordinate efforts and enable synergies between countries. With funding from the European Union and USAID, the IDI has established “the GSAI programme” for this purpose.

The objective of the programme is to “*Enable SAIs in challenging environments selected for GSAI to enhance their capacities and performance through scaled-up, SAI-led and strategically based capacity development support.*”

¹ See the website here for more details: [GSAI | INTOSAI-Donor Cooperation \(intosaidonor.org\)](https://www.intosaidonor.org/)

The key success criteria have been defined for GSAI in the ToR adopted by IDC, and two of them are relevant for the programme:²

1. *Support mobilized*: All SAls succeed in getting support for a minimum of one project within two years. The size of the project may not necessarily be large and long-term but represent a strengthening of an area clearly prioritized by the SAI. The ambition for IDI is to have a coordinating role and enable other INTOSAI providers to be the main provider of support to the SAls.
2. *SAI capacity development and performance*: Within 5 years the SAls enhance their capacities and performance, through better and more relevant audit reports.

The measurable indicators for these two overall success criteria are further presented in the result framework for the programme.

2 Programme progress and results

At the programme level there are four implementation strategies:

1. A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term
2. Contribute to increased and high-quality peer-to-peer support to SAls in challenging environments
3. Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development
4. Contribute to global sharing of good practices of support to highly challenged SAls and good stories of how such SAls strengthen their capacities and performance

These are expected to contribute to the immediate programme outcomes (presented in chapter 2.1) and long-term outcomes in the form of SAI strategic outcomes. The latter is to be assessed in the overall programme evaluation in which will include as progress and results of the country projects.

For each of the programme strategies there are programme outputs. These are part of the logical framework and are the products, programmes, platforms, resource pools and support mechanisms developed and provided by GSAI programme. They are normally and mostly under the programme's control. However, to measure the actual use and effect of the programme outputs, indicators related to development in the SAls have been used for strategy 3. The results of the indicators in this strategy are primarily under the SAI's control, but are considered to be the most relevant indicators for the set programme outputs.

² The criteria related to selection of SAls is not applicable for the programme as selection of SAls is the responsibility of the GSAI committee and ultimately IDC leadership. The criteria for selection is formulated as "The initiative succeeds in considering and including SAls from all INTOSAI regions, that operate in the most challenged environments, and currently are receiving limited support and/or have limited prospects of future support".

2.1 Status of Programme outcomes

Table 1 presents the indicators, targets and actuals for the immediate programme outcomes. At the time of reporting, the targets expected for 2024 are fully met.

Table 1 Programme outcomes

Result and indicator	Baseline	Year	Target	Actual	Comments
1.1 All SAIs selected in GSAI succeed in getting support					
1.1a Cumulative number of SAIs in GSAI in which new projects has reached an implementation phase					
NA	2023	4	5		Haiti, Lebanon and Benin, expected in first half of 2024
	2024	8	7		Haiti is not in implementation phase due to a war
	2025	8			
	2026	8			
1.1b Cumulative number of GSAI country support projects established which do not rely on direct technical and financial support by IDI					
NA	2023	0	1		SAI Benin is supported by GIZ
	2024	1	1		SAI Benin is supported by GIZ
	2025	2			
	2026	5			
1.2 INTOSAI providers are scaling up support to the SAIs selected in GSAI					
1.2a Cumulative number of peer-SAIs and INTOSAI regional secretariats engaged as providers of support for the GSAI SAIs					
NA	2023	6	9		SAI France, Costa Rica, Poland, Mexico, India, Azerbaijan, and Latvia, and CAROSAI and OLACEFS
	2024	8	10		SAI France, Costa Rica, Poland, Mexico, India, Azerbaijan, Georgia, Latvia, CAROSAI and OLACEFS
	2025	8			
	2026	8			
1.3 Country projects to the SAIs selected in GSAI are delivered effectively					
1.3a Overall conclusion of available evaluations/reviews of GSAI country projects funded fully or partly by IDI (scale 1-5))					
NA	2025	Mostly			

Result and indicator	Baseline	Year	Target	Actual	Comments
		2026	Mostly		

As Table 1 shows, the immediate programme outcomes are on track as measured by the indicators. The cumulative number of SAIs in GSAI in which new projects has reached an implementation phase are 7 and are below the target of 8 due to Haiti situation. The cumulative number of GSAI country support projects established which do not rely on direct technical and financial support by IDI is one as expected and SAI of Benin is implementing its country project with the support from GIZ.

In terms of INTOSAI providers scaling up support to the SAIs selected in GSAI, the cumulative number of peer-SAIs and INTOSAI regional secretariats engaged as providers of support for the GSAI SAIs is 10, and above the target of 8. This group of providers of support include the SAIs of France, Costa Rica, Poland, Mexico, India, Azerbaijan, Georgia and Latvia, and CAROSAI and OLACEFS secretariats. All partners, each from their standpoint and experience, have committed to support the beneficiary SAIs in their GSAI journey.

In terms of whether country projects to the SAIs selected in GSAI are delivered effectively, this has not yet been measured and the overall programme evaluation is planned at the end of the programme.

2.2 Strategy 1 status: A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term



GSAI Dominica visit to SAI Latvia, Riga October 2024

Plans

The GSAI programme aims to assist all SAIs to establish both medium and long-term support. It is expected that it will take time to have projects established and donor agreements established for all SAIs. The programme is conducted through three phases:

- Planning phase – Q3 2022 – Q4 2023
 - IDI engages with donors and technical partners relevant for the programme and country projects. These consultations build on the initial dialogue with the partners in the pre-launch phase where partners shared preferences for role and engagement.
 - A kick-off workshop outlining the overall process and success criteria for the implementation of GSAI. It includes training on how to collaborate and how SAIs can engage with partners.
 - Facilitate country visits and frequent contact between SAIs and relevant providers
 - Facilitate agreements on country project support for an initial period of about 2 years for each of the SAIs
- Initial (phase 1) support (2023 – 2025)
 - Implementation of projects agreed in the planning phase

- Set up and run SAI Support Groups in each country, including donors and development partners, collaborating within an effective coordination platform
- Development of long-term support projects with specific activities and associated timeframes for each SAI
- Long term (phase 2) support (2025-)
 - SAls transition to long-term support phase as soon as initial support is completed and long-term projects are ready and have secured funding. In some countries it may be possible to agree on long-term support to the SAI already in the initial support phase, especially with a holistic strategic plan and sufficient absorption capacity of the SAI in place.

Progress

In general the intended programme activities were carried out during 2024 to ensure smooth implementation of the projects:

- Two out of three remaining SAls entered the implementation phase in the first quarter of 2024, while one SAI project remains frozen awaiting improved situation in the country.
- Country visits and frequent contact between SAls and relevant providers of support in all countries have been facilitated except for Haiti, where travels have not been possible, and Honduras due to change of top management and delayed initiation of the project start.
- An online training in emergency preparedness for GSAI partners was held in October 2024, to ensure they have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts.
- An online workshop on gender and inclusion for GSAI partners was held in October 2024 aimed to raise participants' awareness and provide them with insights and strategies to effectively incorporate gender and inclusion into their SAls to promote equality, enhance effectiveness and foster trust.
- A hybrid workshop for GSAI partners and IDI Staff was held also in October 2024 to raise understanding of the compliance and responsibility requirements in accordance with the IDI safeguarding policy.

Table 2 shows the status of the country projects at the time of reporting. Seven of eight countries are in the implementation phase. The Haiti agreement is drafted, and is aimed at being signed once the situation in the country improves and allows to implement the support.

Table 2 Status of country projects

Country	Status of phase 1 peer-support project	Partners, roles and additional support
Belize	Implementation phase	● SAI India as main technical partner ● Support from USAID through the US GAO Centre for Audit Excellence has commenced for the period of April 2024 – October 2025. The focus area includes strengthening capacities in financial audit, fraud awareness, soft skills for staff, and independence.

Country	Status of phase 1 peer-support project	Partners, roles and additional support
		Grant agreement signed with US Embassy on ICT infrastructure including 36 laptops, 36 antivirus, 36 hand held scanners, 10 printers and 3 servers.
Benin	Implementation phase	SAI France as main technical partner, and GIZ as main financial partner and providing supplementary technical support. ISAI Strategic Plan 2025-2027 approved. On-going support to Operational Planning, Annual Performance Report (2024), SAI secretariat and coaching audits,
Dominica	Implementation phase	- SAI Latvia as main technical partner, and CAROSAI secretariat engaged for regional synergies and phase 2 donor mobilization - Received FISP grant from SAI Saudi to support the ICT component of GSAI phase 1. - On going dialogue with the World Bank for potential support for phase 2
Haiti	Planning phase	- SAI France as main technical partner, including the regional Chamber of Accounts of Guadelupe-Guyane-Martinique. - Draft Cooperation Agreement ready and in stand-by. Waiting for an improve in the political and security conditions to launch the project.
Honduras	Implementation phase	- SAI Costa Rica and SAI Mexico as implementation & technical partner, and OLACEFS secretariat engaged for regional synergies - Implementation has started on two areas: audit quality management and professional training. Results expected by the end of 2025.
Kyrgyzstan	Implementation phase	- SAI Poland as main implementation partner - SAI Support Group established with EU, SECO, World Bank and Asian Development Bank for coordination and exploring phase 2 scaled-up support - Parallel project initiated by the Asian Development Bank
Lebanon	Implementation phase	- SAI France as main technical partner - OECD Sigma has provided support to improve apriori controls. Law and procedures have been modified. - Cooperation agreement signed in 2024.

Country	Status of phase 1 peer-support project	Partners, roles and additional support
		• Parallel project to support SAI has been approved and funded by EU, Expertise France as main implementation partner. • SAI Support Group has been established, potentially with EU, WB, OECD SIGMA, Expertise France, SAI France, IDI and ARABOSAI. • In 2024 the project was in stand-by due to security conditions and the war in the middle East. It will resume in 2025 (first meeting in January)
Tajikistan	Implementation phase	• SAI Azerbaijan, CIPFA and IDI as partners for a phase 1 peer support project. Funding contribution from Seco through IDI's Well Governed workstream • Peers from SAI Georgia joined GSAI for supplementary support on audit and stakeholder engagement • SAI Support Group is established with the EU delegation, WB, SECO and Asian Development Bank for coordination and exploring supplementary phase 1 support and phase 2 scaled-up support.

Implications of current status for plans and priorities going forward

The technical partners of the SAIs have different experience and available staff resources for the projects. In some countries IDI allocates more resources for contributing to project management, such as in Tajikistan.

There are discussions with development partners in each country to settle dedicated funding for supplementary projects not relying on IDI. In 2025 there is a need for IDI to work actively with the partners in each country to stimulate this.

2.3 Strategy 2 status: Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments



GSAI Belize visit to SAI India, Delhi August 2024

Plans

Implementation of the country projects are expected to be quite challenging, due to reasons as unpredictable environment, limited SAI absorption capacity and resistance to change. For providers it may be difficult to ensure synergies across different support interventions and establishing the right dynamic of cooperation with the SAI. Another challenge is to facilitate new projects where funds are channeled directly to beneficiary SAIs or to provider peer-SAIs without involvement of IDI.

Progress

The following activities were carried out to ensure quality of peer-support:

- A *Master plan template* was developed as the main guide for the design and planning phase of GSAI. This document was intended to help members of the “SAI Support Group” to get a common understanding of the situation of the beneficiary SAI and how support could be developed most efficiently and effectively. Some SAIs, have several projects

developed with different partners. An overall master plan for GSAI can contribute to that the needs and priorities of the SAI considered and different projects are planned and implemented in a coordinated and harmonized way. The Master plan document invited for a discussion on success factors for support and quality criteria going forward.

- An online training in *Emergency preparedness* was conducted in October 2023 and October 2024 to ensure GSAI partners have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts. This included looking into the potential risk and hazards in the respective countries, how to prepare for emergencies and take precautions, and general steps to take when an emergency happens. The session was conducted in three languages in partnership with PAP-APP.
- *Examples and practices for project management of peer-support projects* were shared in both the GSAI kick-off event in March 2023 (in Oslo and online) and a dedicated event in November 2023 (in Paris and online) together with PAP-APP. In the November event a group of both beneficiary and provider SAIs attended, as well as CBC and GIZ. The core question asked was how projects can be managed to ensure steady progress, a fruitful collaboration, and sustainable results. The programme included a keynote speech from OECD on the current thinking and lessons since the 2005 Paris declaration on aid effectiveness. This served the basis for a common framework for what is management of peer support projects, lessons learned so far and development of “team contracts” on how to do project management going forward. The event also included sessions on processes facilitation, grant management and use of digital tools. The event was concluded at the French Cour des Comptes with presentation by each country group on how projects will be managed going forward.
- An online workshop on gender and inclusion for GSAI partners was held in October 2024 aimed to raise participants' awareness and provide them with insights and strategies to effectively incorporate gender and inclusion into their SAIs to promote equality, enhance effectiveness and foster trust.
- A hybrid workshop for GSAI partners and IDI Staff was held also in October 2024 to raise understanding of the compliance and responsibility requirements in accordance with the IDI safeguarding policy.

Results

The table below shows the expected result, indicator, targets and results for the strategy. The results so far are in line with the targets.

Baseline	Year	Target	Actual	Assessment	Comments
2.1 Good practices for managing and delivering support to the SAIs are shared among providers of support					
2.1a Cumulative number of providers taking part in an annual experience sharing workshop on providing support to challenged SAIs					
NA	2023	5	6	Target met and result in line with target	SAI Azerbaijan, Poland, India, France, Latvia, Costa Rica
	2024	8	8	Target met and result in line with target	SAI Azerbaijan, Poland, India, France, Latvia, Costa Rica, Georgia, Mexico

Baseline	Year	Target	Actual	Assessment	Comments
	2025	8			
	2026	8			
2.1b Survey results of participants in provider trainings: Compiled satisfaction assessment on a scale from 1-5					
NA	2023	4		3.9	
	2024	4		4.5	
	2025	4			
	2026	4			

Implications of current status for plans and priorities going forward

In 2024 experience sharing was planned through online sessions and workshops to practice less costly and environmentally friendly approaches after the large scale event on project management held in Paris in November, 2023. The work of the programme to facilitate high-quality peer-support clearly indicates an interest and importance of continuing this programme support. Both beneficiary SAIs and providers have identified plans and principles how to manage their projects. Succeeding in it can be fostered by continuous experience sharing and reflections across country groups. In 2025 its planned to conduct a workshop on how to support SAIs and peer providers to prepare better for Phase 2 long-term support. It is also planned to conduct a workshop for peer providers of support to enhance quality of the support at the start of 2026 before the expected start of the GSAI Phase 2 support.

2.4 Strategy 3 status: Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development

The GSAI programme aims to develop and share good practices for providing support to the SAIs.

Three areas have been prioritized for programme efforts of sharing of good practices and competencies across country projects:

- SAI annual audit process and quality
- SAI digitalization
- SAI stakeholder engagement and public trust

There are other areas supported in the country projects where the programme seeks to share good practices and material. This will also benefit from the ongoing available support from other IDI workstreams, and IDI's larger network in the INTOSAI community.

2.4.1 Good practices for support to the SAI annual audit process and quality

Plans

The credibility and relevance of the SAI relies on the ability to deliver an annual audit report addressing important challenges in the country. While audits take different forms and

approaches, several SAIs have an ongoing challenge to in their overall audit planning, prioritization of main audit activities and delivery of a quality annual audit report to the public.

To enable the beneficiary SAIs to succeed in improving their annual audit report, it is assumed that INTOSAI providers have a comparative advantage in supporting overall audit management. The programme will therefore stimulate support in this area by encouraging sharing good practices for support related to overall annual audit planning, quality management of the audit process and quality review of the main audit report.

Progress

In all the country projects there is a component aiming for stronger audit capacities and results. This means there is a potential for learning and experience sharing across country projects on effective support to audit capacities. The substantial work to facilitate quality support to the audit area across country projects was completed in 2024.

The table below shows audit related topics addressed in the phase 1 projects of the different countries.

SAI	Overall annual audit planning	Quality management	FA methodology and results	CA methodology and results	PA methodology and results	Jurisdictional control methodology and results	Digitalization audit process
Belize			x	x	x		x
Benin	x			x	x	x	
Dominica			x	x	x		x
Haiti				x	x		
Honduras	x	x					x
Kyrgyzstan		x	x	x	x		x
Lebanon	x			x	x	x	
Tajikistan	x	x	x	x	x		x

Results

The table below shows the expected result, indicator, targets and results for the strategy. The baseline assessment done in 2023 shows that a majority of the GSAI countries are able to issue an annual audit report. For the 3 SAIs where this is not done regularly, support is intended to enable these to succeed in this. For the SAIs issuing an annual audit report, the quality and coverage is addressed through the support. The baseline assessment shows several SAIs have a limited audit coverage. The average score of the SAI-PMF indicator 8 on audit coverage is 0,8 (on a range from 0-4). This is supported in the projects, and a target is to increase the score in the period.

Baseline	Year	Target	Actual	Assessment	Comments
2.2 Good practices for enhancing the SAI annual audit process and quality are shared among and utilized by the providers of support to the GSAI SAIs					

Baseline	Year	Target	Actual	Assessment	Comments
2.2a BIS-1a Number of SAls supported bilaterally publicizing an annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year					
5 of 8 (2022)	2023	5 of 8		Not assessed	
	2024	5 of 8		Not assessed	
	2025	6 of 8		Not assessed	
	2026	7 of 8		Not assessed	
2.2b BIS-1b Number of SAls that increase their score of SAI PMF indicator 8 "Audit coverage"					
Average score of 0,8 (2021, 2022 and 2023)	2023	NA		Not assessed	SAI-PMF done in 5 countries in the period 2021-2023 and scoring used for baseline. These are for the SAls of Benin, Belize, Dominica, Honduras, Kyrgyzstan and Tajikistan.
	2024	Not planned to be measured		Not assessed	
	2025	3 of 5 SAls increase		Not assessed	Only possible to assess for 5 of the SAls. The others do not have SAI PMF scoring as baseline.
	2026	4 of 5 SAls increase		Not assessed	Only possible to assess for 5 of the SAls. The others do not have SAI PMF scoring as baseline.

Implications of current status for plans and priorities going forward

The country projects aim for improved audit capacities and results in various areas. There are some common topics in which the programme facilitated quality support and good approaches in 2024, including

- Updating audit methodology and digitalization of the audit process, as done in Belize, Dominica, Kyrgyzstan, and Tajikistan
- Conducting pilot audits from planning to reporting stages with the support from peer SAls
- Annual audit of the government accounts, as worked on in Benin.

Further support is needed in ensuring understanding of the updated methodologies by the SAI auditors, ability to apply them as part of the audits, as well as applying new audit quality management ISSAI 140, which is considered to be a focus area of support for GSAI Phase 2.

2.4.2 Good practices for support to SAI strategic management

Plans

Strategic management for SAI involves policies, strategies and techniques intended to direct SAI top management and staff's attention and behavior towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs. It does so by factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders. The ability of SAI leadership to lead strategically and establish core strategic management systems and practices is regarded as a key determinant of implementation of strategic plans and SAI progress. This includes overall change management of the organization. The programme can offer guidance and resources for country project providers to support SAI in strategic management. This can be done utilizing resources of IDI's SPMR initiative, as well as examples of practices from the PAP-APP SAI.

Progress

Several SAI have identified strategic management as a prioritized area of support in phase 1:

- SAI PMF and strategic plan development: SAI Benin and Tajikistan
- Strategic plan implementation tools, systems and routines: SAI Tajikistan and which aims for strengthening current strategic management systems.

The table below shows the strategic management areas supported in the phase 1 country projects. There are three SAI in which strategic management is supported through a specific component. All the projects are expected to indirectly support strategic management by utilizing the SAI systems for project planning and execution.

SAI	SAI PMF assessment	Strategic plan	Strategic plan implementation systems and routines	Comments
Belize				Development of the strategic plan is supported by IDI SPMR Initiative.
Benin	x	x	x	SAI PMF was completed and strategic plan is developed during 2024 based on the SAI PMF results
Dominica				
Haiti				
Honduras				
Kyrgyzstan			x	Support is prioritized for revision of SAI policies for compliance with current local legislation and ISSAIs
Lebanon				
Tajikistan	x	x	x	SAI PMF assessment completed in January

SAI	SAI PMF assessment	Strategic plan	Strategic plan implementation systems and routines	Comments
				2024 based on which strategic plan was developed for the period 2024-2028

Results

The table below shows the expected result, indicator, targets and results for the strategy. The baseline assessment of 2023 shows that there are several SAIs already publishing the annual performance report. This is done by three of the four SAIs supported for strategic management. Furthermore, the SAI PMF average scoring of SAI-3 is 1 (on a scale from 0-4). This reflects limitations to strategic plans, operational plans, internal reporting and monitoring and annual performance reporting of the SAI.

Baseline	Year	Target	Actual	Assessment	Comments
2.3 Good practices for SAI strategic change management are shared among and utilized by the providers of support to the GSAI SAIs					
2.2b GSAI 2b Number of SAIs supported to enhance strategic management that increase the score of SAI PMF indicator 3 "Strategic planning"					
Average score of 1 (2021, 2022 and 2023)	2023	NA		Not assessed	3 of 8 GSAI countries supported in strategic management: Benin, Kyrgyzstan and Tajikistan
	2024	Not planned measured		Not assessed	3 of 8 GSAI countries supported in strategic management: Benin, Kyrgyzstan and Tajikistan
	2025	2 of 3		Not assessed	Assumption that SAI-3 will be measured this year.
	2026	3 of 3		Not assessed	Assumption that SAI-3 will be measured this year.
2.3a Number of SAIs supported to enhance SAI internal governance and/or strategic management that publish the SAI performance report on their webpage within 12 months of the end of the financial year.					
3 of 3 (2023)	2023	3 of 3		Not assessed	Honduras, Kyrgyzstan and Tajikistan publishes report. Benin does not.
	2024	3 of 3			Honduras, Kyrgyzstan and Tajikistan publishes report.
	2025	3 of 3		Not assessed	
	2026	3 of 3		Not assessed	

Implications of current status for plans and priorities going forward

All the projects are expected to indirectly support strategic management by utilizing the SAI systems for project planning and execution.

2.4.3 Good practices for support to SAI mobilization and coordination of external support

Plans

Related to strategic management is coordination of different support projects and partners. This is assumed to be critical for utilization of support but has also proven to be challenging. In many countries the SAI and the providers of support have an objective to coordinate, but limited resources or requirements are put into ensuring this coordination is operative and effective. To avoid such scenario, the programme can share good practices and advise the SAIs and providers on how to make the Support Groups effective for coordination among several projects and supporting the SAI in advocacy and efforts such as in how to strengthen independence. The groups are advised to ensure the following mechanisms are operative:

- The SAI Strategic plan guides scope and timing of external support projects at a general level
- The SAI Operational plan includes all external support and is used to adjust priorities, scope, budget and timing annually
- There are regular meetings for all main partners to review achievements, find synergies and set main plans
- The annual SAI Performance report compiles progress of all projects and is used as a basis for project reports

Progress

In 2023 the programme sought to promote the principle of using SAI systems as the basis of support, to stimulate ownership by the SAI to support activities and targets, alignment of support activities and other SAI operations, and strengthening of SAIs own management capacity by using its systems. This has been done through the kick-off workshop for GSAI partners and through an experience sharing and training in project management together with the SAIs of the pap app programme.

IDI has also conducted a number of meetings with all donors and partners engaged in the programme to mobilize sufficient technical and financial support and stimulate a coordinate approach to designing projects. In these meetings the approach of the SAI Support Groups have been explained and promoted. In each country the SAI Support Group members have been sought identified. The SAI and partners were encouraged to conduct meetings especially related to the country planning visit. Several partners were able to do this, and some also combined the signing of the phase 1 agreement with a meeting for the SAI Support group.

During 2024 in country projects of SAI Tajikistan and Kyrgyzstan, meetings of SAI Support Groups were conducted, where the progress of the project and plans for future support were discussed.

The table below shows the status of using SAI systems as a basis for support, and whether the SAI support group members are identified and have met.

SAI	Strategic plan alignment	Operational plan includes support activities	SAI performance report includes support progress and results	SAI support group members identified and have met jointly
Belize	x	x	*	x
Benin		x	*	x
Dominica	x	x	*	
Haiti	n.a.	n.a.	n.a.	n.a.
Honduras	x	*	*	x
Kyrgyzstan	x	x	*	x
Lebanon		*	*	x
Tajikistan	x	x	*	x

* To be assessed in 2025

Results

The table below shows the expected result, indicator, targets and results for the strategy.

Baseline	Year	Target	Actual	Assessment	Comments
2.4 Good practices for SAI mobilization and coordination of external support are shared among and utilized by providers to the GSAI SAs					
2.4a BIS-2d Number of SAs supported to establish coordination mechanisms for support, and where at least one joint meeting for all partners have been held					
0 of 8 (2022)	2023	2 of 8	6 of 8	Target met	The working methods and roles of the group members need to be clarified
	2024	6 of 8	2 of 8	Target not met	In 2024 in Tajikistan and Kyrgyzstan meetings were held with SAI Support Groups. In other countries, either due to inavailability of donors, or unwillingness of the SAI management, it was not possible to have such meetings.
	2025	8 of 8		Not assessed	
	2026	8 of 8		Not assessed	

Implications of current status for plans and priorities going forward

While SAI Support Group members have been identified in most countries, not all of the SAs in active implementation phase were able to continue this practice due to reluctance from the

SAls management or unavailability of donors. However the attempt to utilize this practice will continue and GSAI team will put efforts to mobilize SAI Support groups in the countries, where such practice is not yet developed.

2.5 Strategy 4 status: Contribute to global sharing of good practices of support to highly challenged SAls and good stories of how such SAls strengthen their capacities and performance

Plans

The SAls and various partners involved in GSAI are expected to gain much experience of working together and what is successful capacity development especially for SAls in challenging contexts. In collaboration with the INTOSAI CBC workstream on Auditing in Complex and Challenging Contexts, efforts will be done to compile good stories from the SAls and share these globally. "Good stories" are short and inspiring stories showing how a SAI has addressed or managed to overcome challenges related to a complex situation. There can be stories about both the experiences related to both supporting and management of SAls in such situations. Through the CBC working group on peer-to-peer support it will also be sought to share material and approaches developed through GSAI work.

Progress

Stories for sharing have been identified and were shared during 2023 and 2024, and some others in early 2025. This includes how projects have been developed in some countries where partners have collaborated in such for the first time, such as for the Dominica and Tajikistan projects, as well as Kyrgyzstan and Belize projects.

Results

The table below shows the expected result, indicator, targets and results for the strategy.

Baseline	Year	Target	Actual	Assessment	Comments
3.1 Good stories of SAI development and support projects shared globally					
Cumulative number of "Good stories" (short articles or videos showing how a challenge was overcome and the lessons learned) developed by GSAI and shared through IDI online channels					
0 (2022)	2023	2	3		One article on good story for Dominica project is developed and shared through IDI online channels ³ . One video on Dominica case is developed and shared through IDI and partner channels ⁴ . The article on good story for Tajikistan project is being developed and to be shared during Q2, 2024.
	2024	4	6		Three articles on good stories for Belize, Tajikistan and Kyrgyzstan

³ <https://idi.no/elibrary/bilateral-programmes/1928-dominica-gsai-success-story/file>

⁴ <https://www.idi.no/bilateral-support/gsai-global-sai-accountability-initiative/dominica>

projects were developed and shared through IDI online channels in 2024, start of 2025⁵.

2025 6

2026 10

Implications of current status for plans and priorities going forward

Developing good stories and global sharing can be a challenge to prioritize in programme work when there are various urgent tasks. However, in 2023 and 2024 SAIs managed to develop good stories together with the partners in their country projects, which were shared from IDI resources. We plan to seek the ways when such stories are shared from the SAI platforms and using SAI systems as much as possible.

2.6 Programme management



IDI GSAI team meeting, Oslo, January 2025

⁵ <https://intosaidonor.org/stories/developing-confidence-as-well-as-auditing-practices-how-sai-tajikistan-moved-into-the-driving-seat-in-their-gsai-development-experience/>
<https://idi.no/results/sai-stories/tajikistan-success-story>
<https://idi.no/results/sai-stories/kyrgyzstan-success-story>
<https://idi.no/results/sai-stories/belize-success-story>

The programme is established in IDI's Bilateral Support unit and managed in the IDI system of planning, monitoring, and reporting. A programme team is responsible for the daily management of the programme. The members of the team have a combination of competencies, including SAI understanding, capacity development support experience and language skills necessary for effective communication with the providers and most SAs involved.

Each of the country projects have agreed mechanisms for project governance and management. IDI takes part in the Steering Committee in the projects and the project management team in several country projects depending on the needs.

Plans

Donors and providers being involved at programme and in various country projects are to be invited to take part in regular meetings (as bi-annually). Topics planned for discussion include the progress of projects, the role of the various partners in projects, how good practices and resources can be shared better, and how synergies across projects and partners ensured.

Progress

The programme team has gradually increased its capacity in 2023 to be able to manage the various languages and needs for guidance to partners in each country. A key action was recruitment of a new manager with Russian speaking skills.

The physical joint meetings for all donors and providers of the programme have not been prioritized in 2024 as there have been much interaction through implementing planning activities in respective country projects.

Implications of current status for plans and priorities going forward

In 2025 it will be important to find a constructive and efficient form and approach to meetings for donors and providers across the country projects. The meetings will give a general update and seek to address cross-cutting issues. Utilizing the IDC annual meeting and inviting IDC representatives will be considered. Also its planned to have GSAI workshops for preparation for phase 2, where all country level donors will be invited.

2.7 Communication

Regular and powerful communication is key both at the programme level and in each of the country projects. Sharing of good stories, examples and tools is an integrated part of the programme work to ensure high quality support of various projects and partners.

Plans

The GSAI programme will through external communication seek to strengthen support to the beneficiary SAs and the profile of partners involved by:

1. Keep key stakeholders, including donors, regularly updated about progress, results and lessons learned of the programme and related country projects, including invites to the important events like signing ceremonies and stakeholder engagement events.

2. Develop and share good stories and material globally for enhanced support to challenged SAls.
3. Combine programme communication with support to the SAls' own communication work.
4. Use multiple channels of communication to ensure visibility of the SAls and the programme efforts and results.

External communication has several potential immediate results, such as greater understanding, motivation and involvement of partners. This can again influence on the actual results in the projects in terms of SAI capacities, outputs, and outcomes.

For the programme, the main result for communication to be measured are the results related to 2.6 Good stories of SAI development and support projects shared globally.

Progress

The following communication activities were carried out:

- Partner updates developed and sent out two times (in June and December) to all stakeholders, both in the beneficiary SAls, peer-SAls, regional secretariats, donors and other implementation partners.
- Development of a programme video presenting the programme, beneficiary SAls and their country partners
- Country webpages developed presenting phase 1 projects at the IDI website
- Social media sharing of major events and programme developments

Implications of current status for plans and priorities going forward

The communication work is important to ensure clarity on what is happening from the programme and in each country project. Informative country project webpages were developed for all country projects in 2024, enabling a one-stop place to find key updated info. Regular (at least twice a year) debriefs for donors within GSAI Advisory Group and within country project SAI Support Groups, where possible, as well as on an ongoing basis depending on project activities, results, and needs.

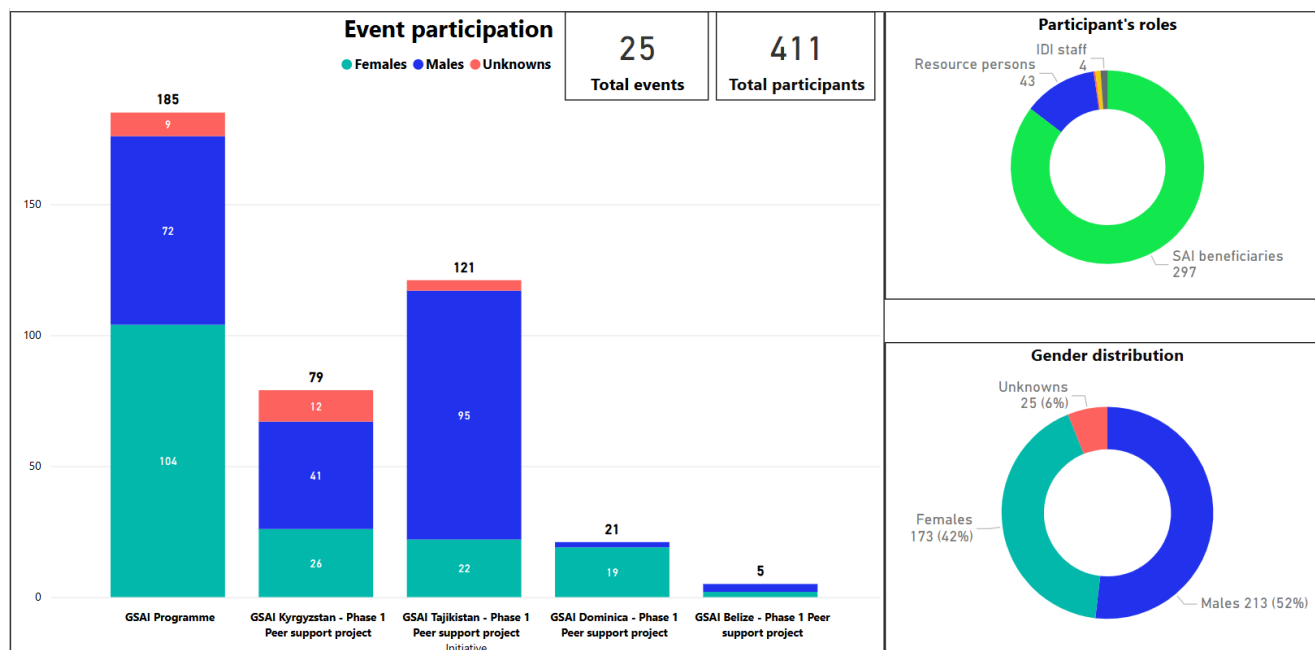
3 Target groups and final beneficiaries

The programme is targeting providers of support to the SAls selected by the IDC for GSAI, seeking to enable these to succeed in establishing relevant and effective support to the beneficiary SAls. This is expected to benefit the beneficiary SAls as institutions and the current staff. Through enhanced capacity and performance, these SAls are finally expected to create benefits and values for both government and citizens in their countries.

The programme is expected to contribute to stronger ability of INTOSAI providers (SAls and regional secretariats) to support SAls. Lessons learned and good practices and stories will be shared globally, enabling both SAls and other providers to benefit from the programme.

The programme keeps track of the persons involved in main activities. The figure below shows the share of all persons engaged so far in different country projects, including both beneficiary

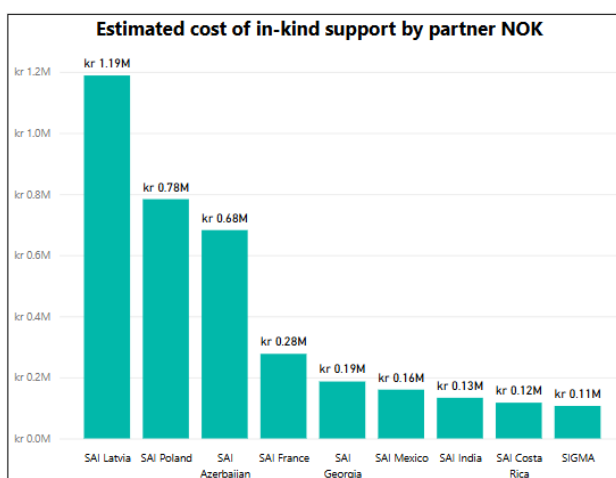
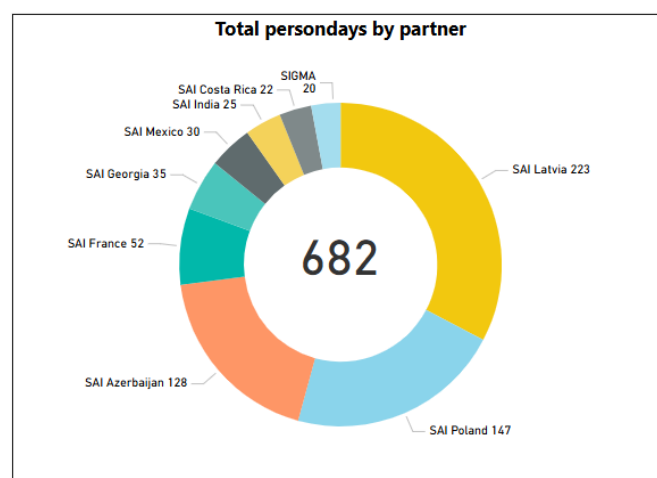
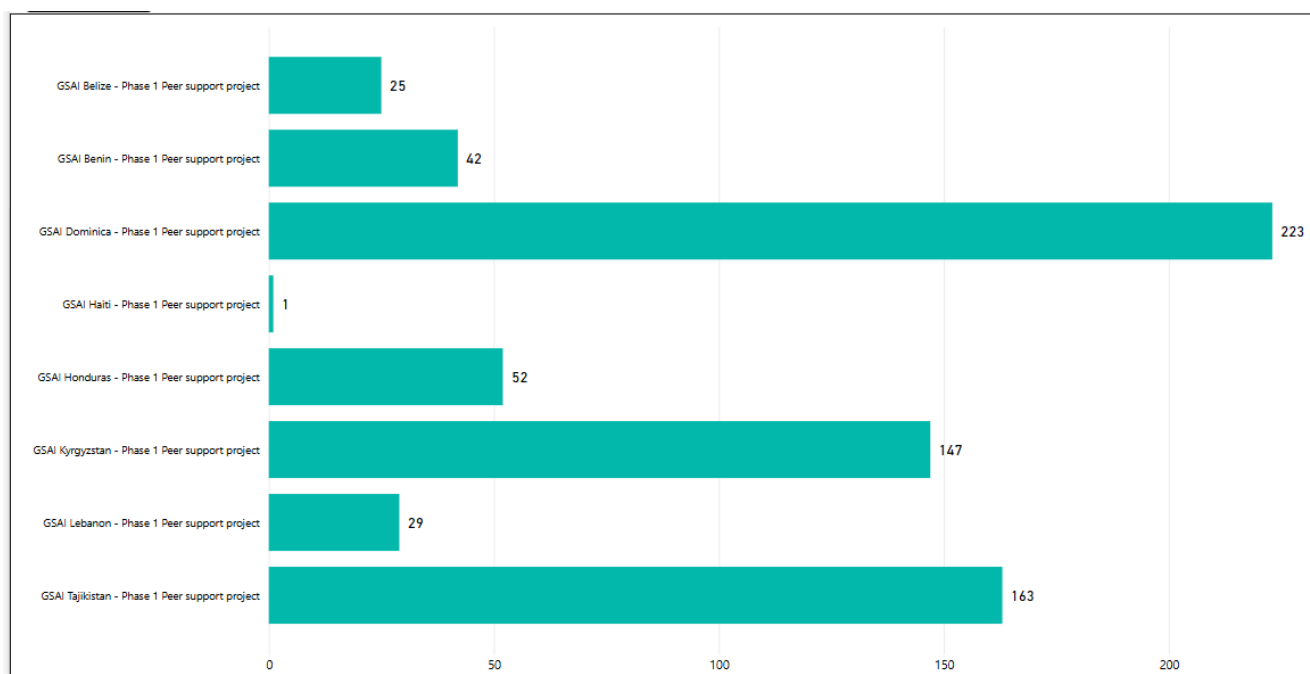
SAI representatives, peer-SAI representatives, partners, consultants, and donors.⁶ The figures show a large number of persons engaged at the programme level. This reflects the high number of partners engaged in the online workshops on emergency situations, IDI safeguarding policy and gender and inclusion. The number of persons engaged in each country project represent only those directly involved in the events and varies depending on the size of the responsible project management teams and number of events conducted in each project. The numbers do not represent the events conducted by the SAI independently to sensitise understanding of the GSAI project for all their staff. Such events are conducted as part of SAI's regular activities but reflect additional engagement of GSAI beneficiaries.



It is important to note involvement of the Heads of SAI in the GSAI activities at the country project level. The GSAI activities go beyond events with official registration and involve ongoing activities within the SAI's teams with extended number of participants, including representatives from various departments of the SAI's.

Below is the information on in-kind support contribution from the peer partners involved during 2024 across all GSAI countries.

⁶ The total only counts distinct, meaning persons are only counted once although participating in several country projects, excepts for Programme level events, when total number of participants is provided no matter whether it was already counted as part of the country projects.



4 Integration of cross-cutting issues

4.1.1 Sustainability

Plans

The GSAI programme has an intrinsic intention to contribute towards sustainable development according to the 2030 Sustainable Development Goals (SDGs) agenda. Sustainable development is development that meet the needs of the present without compromising the ability of future generations to meet their own needs. SAs have a natural role in the follow up and review of SDGs within their national contexts.

To achieve sustainable development, there are three interlinked pillars of sustainability:

1. Governance sustainability: it refers to having in place sustainable governance structures that consider the principles of efficiency and effectiveness in economic and operational processes within the organization.
2. Environmental sustainability: at the organizational level, it refers to ensuring sustainable environmental management, safeguarding use of natural resources, preventing or diminishing pollution, amongst others relevant local aspects.
Going beyond, it could represent the SAI conducting performance or compliance audits on sustainability issues such as environment and climate change governmental actions.
3. Social sustainability: at the organizational level, it refers to ensuring equal opportunities within the organization, non-discrimination and gender equality policies and practices.
In addition, the SAI could also conduct performance or compliance audits on national SDG programs in reference to gender and inclusion (SDG5).

The GSAI partners could support SAIs in their own sustainability efforts as organisations, or in conducting audits in sustainability related topics. Gender, diversity and inclusion is one of the areas where the programme will seek to share good practices with providers during the implementation phase. This will include both enhancing gender, diversity and inclusion internally in the SAI as well as a topic for audits. The work will build on the ongoing support by PAP-APP and other IDI initiatives to these areas.

Related to environmental sustainability, the programme seeks to minimize the need for flights, which has a negative climate impact. This is done by actively using videoconferencing and ICT-tools for communication and support. In addition, IDI will compensate for CO2 emissions to reduce air travel emissions.

In the development of country projects, the partners are encouraged to identify opportunities and good strategies for online collaboration. For SAIs with a weak capacity for working online, support to this will be sought established in the early phase of the projects.

Progress

The GSAI programme has encouraged each beneficiary SAIs and partners to address sustainability in projects. This was done by including assessment of sustainability aspects in the Master plan. In the planning phase an analysis of the current situation for gender, diversity and inclusion in each SAI was offered from the programme, including setting a baseline using the indicator for SAI Gender, Diversity and Inclusion developed in the PAP-APP programme. However, no country groups requested for assistance to this. They generally approach the topic through an analysis in the Master plan.

The areas prioritized for support in phase 1 have to a different degree a clear link to a sustainability aspect. The SAIs will through enhanced audit activities contribute to better economic sustainability in the countries. No SAI has prioritized support for a specific audit topic related to the SDGs.

The programme conducted a webinar on raising awareness on how to address gender and inclusion in SAIs in October 2024 both for GSAI and PAP-APP participants.

For environmental sustainability, the programme has sought to minimize the number of physical participants in events, and thus reduced travel. The main events have been conducted with an online participation opportunity.

The programme has also provided tools for conducting online meetings to some of the SAIs which did not have good microphones or cameras or licenses for platform use. IDI has also been conducting trainings and workshops for SAI beneficiaries and peer SAIs on MS Teams in order to maximise use of the online tools.

Implications of current status for plans and priorities going forward

- Compile assessment of sustainability aspects in the Master plans and analyze if there is a need of programme level actions, fill in gaps and identify some programme general offerings related to the topic.
- Address or take stock on this topic in a programme level webinar.

4.1.2 Digitalization

Plans

Digitalization is the process of enabling or improving processes by leveraging digital technologies and digitized data. Digitalization is an ambition for most of the SAIs, and the support process can benefit from using digital tools and approaches.

Digitalization of the audit process as well as SAI systems is expected in several country projects. The programme intends to utilize digital tools for support and consider support to providers working in digitalization. This can be linked to the programme strategy of sharing good practices for support to the SAI annual audit process and quality.

Progress

Many SAIs in GSAI have requested support in digitalization of their own organization and processes. In early 2023 the GSAI programme conducted a survey to the beneficiary SAIs to understand the SAI's current use of information technology, and plans and ambitions going forward. The survey was also used to understand the SAI's current ability to collaborate with partners online, and what is needed to enable an effective online GSAI collaboration.

The survey showed large variations among the SAIs in existing hardware and software. While some SAIs have laptops for most staff, some are not well equipped. In regard to software, some has digitalized their audit process, but most do not. Most have internet available, but do not have so good facilities for quality online meetings.

Implications of current status for plans and priorities going forward

- Where relevant, country project teams could reach out to donors that can finance these types of needs. One possibility is the application to the Saudi FISP fund, which delivers about USD 30,000 to SAIs in developing countries for ICT infrastructure. The GSAI programme team will support in this process.

4.1.3 Stakeholder engagement

Plans

There is a stakeholder engagement component within country projects which will contribute to strengthening public trust in SAs. In addition, at the GSAI programme level it is planned to develop videos and communications which will contribute to spreading awareness of SAs input to ensuring transparency, accountability, and effective management of public funds.

Progress

Country projects which are within implementation phase are already in progress of implementing stakeholder engagement component. Some countries are conducting stakeholder engagement analysis to understand their needs and expectations and tailor activities respectively.

Videos on GSAI programme (2024) and Dominica case (2023), as well as good stories on Belize, Dominica, Kyrgyzstan and Tajikistan projects were developed to reflect achievements, share experience and promote importance of SAs capacity building to contribute to strengthening of public trust through increased awareness about the role of the SAs.

Implications of current status for plans and priorities going forward

In addition to the stakeholder engagement activities at project levels, it is planned to continue with the same approach of developing communications, videos and good stories and sharing it amount partners and stakeholders of beneficiary SAs to increase awareness and contribute to strengthening of public trust.

5 Risk analysis and management

The SAs have significant challenges of performance and often an unfavorable environment. Furthermore, working in challenging contexts involves a risk of doing harm due to a complex and stressed situation. The implication is that the country projects will involve high developmental and operational risks (such as delays), but also reputational risks for the partners. Risks related to the GSAI programme are grouped in the following categories:

- Programme level operational and reputational risks
- Project level operational and reputational risks
- SAI development risks

Appendix 3 shows the main programme level operational and reputation risks. The risks are addressed through regular monitoring and adjustment of actions in programme and project management. The programme seeks to address several of the operational risks of projects, such as unprepared resource persons, mediocre quality of deliverables and misconceived role of partners, as well as risk of not securing funding for the Phase 2 support.

At the country projects level risk assessment is performed and mitigation measures are developed within cooperation agreements before signing and on an annual basis within annual project reports, where they update its risk assessment register and report on the measures taken to address the existing risks. It was noted that the risk assessment procedure is overall a helpful

tool to ensure any existing and potential risks are analyzed, though trough and respective mitigation measures are developed.

6 Sustainability of the programme

At a global level, the programme intends to enhance sustainability of peer-support by increasing the number of providers with capacity and positive experience in collaborating with SAIs in challenging situations. The ultimate impact is related at how the SAIs improve their performance and impact in their societies. *SAI Impact* refers to the contribution that SAIs make to the quality of public sector governance and service delivery for the value and benefit of citizens.

6.1 Financial sustainability

Plans

The providers of support are expected to attract country level support for projects making IDI involvement not necessary in the medium and long term. The support to providers will seek to attract donors to fund such projects in the longer-term making support financially sustainable over time. While some providers have existing funds and can continue support covering their own staff costs, other providers may rely on continuous funding for support.

The SAIs are expected to be in a need of technical and financial support for years to successfully develop, given the challenging country context. After the programme period, these SAIs are expected to be less dependent on such support as compared to when the programme was initiated. This could be related to better utilization of existing resources due to better strategic management or a stronger national support to the SAI as a result of programme supported audits and stakeholder activities.

Progress

SAI Support Groups were established within most of the country projects. In countries where the projects are in implementation phase and donors are available meetings are being conducted with the SAI Support Groups to provide information about SAI needs covered by the Projects and about SAI needs that require further support.

Implications of current status for plans and priorities going forward

During 2025 it is planned to develop project proposals for Phase 2 within implementation phase of the projects and present to SAI Support groups to proactively search for funding and attract donors for further financial support of the SAIs and the programme.

6.2 Institutional sustainability

Plans

The providers involved in the programme activities are expected to be able to capture the lessons learned of providing support. However, long term institutional sustainability of providing support will depend on to what extent they are able to show good results and national political support for engaging in peer-to-peer support. Through the programme it is intended to ensure the support succeeds.

The support to the SAIs will take its starting point from their strategic plans and own defined needs for support. The providers of support are encouraged to act as colleagues and discussion partners, rather than coming in with predefined solutions and approaches. Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable the providers of support to “make no harm” in a fragile context.

Progress

There is a variation among the current SAIs selected for GSAI in terms of how the strategic plans and needs of support are linked to societal impact. The programme has in the 2023 planning phase advised for country projects to have a result framework linked to capacities critical for enabling SAI outputs (audit results) leading to key strategic outcomes in which can contribute to impact. 7 out of 8 SAIs have developed the results framework and successfully signed cooperation agreements moving to implementation phase. SAI of Haiti has developed its results framework but was not able to sign the cooperation agreement yet due to a war in the country. Both peer SAI France and IDI stay committed to initiate support as soon as situation improves and allows.

Implications of current status for plans and priorities going forward

The support to the SAIs should continue ensuring tailored approach and support. While it takes its starting point from their strategic plans and own defined needs for support, the providers of support will continue to be encouraged to act as discussion partners and develop solutions based on local context needs and goals to promote ownership and sustainability of the SAIs.

6.3 Policy level sustainability

Plans

The support to the SAIs are based on their strategic plans where increased institutional capacity are priorities. This means the country projects may lead to new legal framework for some SAIs, which is expected to lead to policy level sustainability for the SAIs. Internally in the SAIs various policies and manuals are also expected to be developed and represent sustainable capacities.

Progress

Support providers were provided with the guidance on how to work with capacity development in general and challenged SAIs in particular. There is also ongoing communication with the SAI support providers when there is a need to clarify any outstanding issues in dealing with the SAI beneficiaries and providing support. Thus far support providers have been engaged with SAIs to develop results framework and plan activities to build SAIs capacity, which also include assistance with development of internal policies for some SAIs. Understanding of the importance for aligning support with the strategic plans of SAIs is exercised by both SAI partners and beneficiaries.

Implications of current status for plans and priorities going forward

It is planned to continue supporting SAI support providers, especially those who are new and not experienced providers of support in building capacity of SAs in challenging context by providing 'guidance, having discussion, sharing experience and conducting online workshops.

6.4 Dissemination

Plans

A part of the programme includes global sharing of the achievements of the SAs targeted as a result of support. This dissemination is done by means of sharing the results through IDI and IDC websites and IDI social media, as well as SAI participants websites and social media. This can be used for enhancing similar support in other contexts, as well as a similar initiative by the IDC to support the most challenged SAs.

Progress

- A kick-off workshop involving all main GSAI partners was well attended onsite and online and included training on how to engage and effectively collaborate with their different partners.
- An online training in emergency preparedness for GSAI partners was held in October 2023 and 2024, to ensure they have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts.
- An experience sharing and training event in Paris in November 2023, together with PAP-APP, where both beneficiary and provider SAs attended and discussed how to manage peer-support projects to ensure steady progress, fruitful collaboration, and sustainable results.
- Good stories on GSAI country projects were developed to share the achievements of the country projects during the planning and implementation phase in 2023 and 2024.
- One year of GSAI celebration, including key infographics and achievements during the first year of GSAI was developed and shared among all partners involved in March 2024
- GSAI video reflecting the established collaboration between SAI beneficiaries and peer partners was disseminated in 2024 among all GSAI partners.
- GSAI partner update is issued and distributed biannually to all partners involved and development partners.

Implications of current status for plans and priorities going forward

During 2025 it is planned to conduct more workshops on global sharing depending on SAs needs and availability of resources, including workshops on preparation for the Phase 2, and to develop more good stories and videos reflecting the achievements during the implementation phase of GSAI.

7 Financial report

The programme costs include costs for the overarching programme costs as well as for phase 1 country level projects. Programme level funding includes all IDI's costs as well as travel and

meeting costs of partners. The peer-SAI partners involved provide in-kind contributions by covering their own staff costs. In regard to use of the programme funding for country level projects, this varies between the countries depending on travel costs, size of SAI and involved partners.

Grant utilization in 2023		EUR	Disbursement utilisation in 2024		EUR
Total grant		2,000,000	Balance carried from 2023		8,309
Eligible costs financed		819,305	Disbursement received		575,000
Remaining grant		1,180,695	Eligible costs financed		316,459
			Balance carried to 2024		257,503

The detailed financial report is shown in a separate file attached as appendix 3.

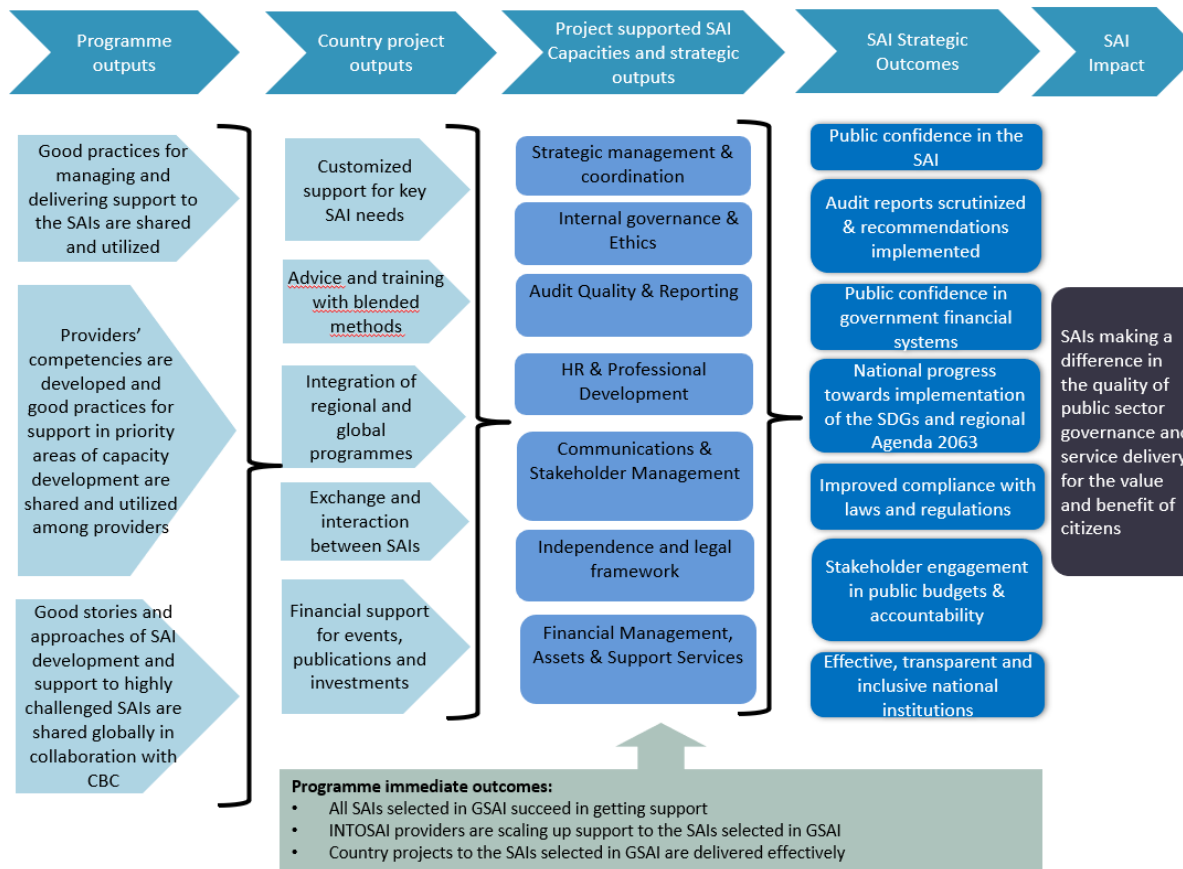
Appendix 1: Result framework

The overall programme result framework is illustrated in Figure 1. The programme is expected to have immediate outcomes in the form of scaled-up support established and delivered effectively to the SAIs selected for GSAI. The programme outputs of contributing to good practices for support are expected to enable scaled-up and relevant country projects, in which enable the SAIs to enhance their capacities and deliver key audit results ("SAI outputs"), leading to SAI outcomes and finally impact of the SAI's work in their countries. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations.

The country projects for the SAIs will be developed in close partnership between the SAIs and providers of financial and technical support. Each country project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI, as well as support ability of the providers. The programme will compile these result frameworks, and especially select some indicators across the SAIs that can capture results in the form of project supported SAI capacities and outputs, and SAI outcomes.

The fundamental pre-conditions for these results are related to country political support to the SAI and SAI commitment to change.

Figure 1 GSAI Programme result framework



Appendix 2: Risk register

Topic and risk	Likelihood	Impact	Control assessment	Control measures planned	Control measures done	Control measures on track	Trend	Residual risk
In-kind contributions and expertise								
Lack of INTOSAI providers (SAIs and regional secretariats) able to be responsible for funding and manage support to the SAIs in the medium and long term								
• SAIs may find it challenging to prioritize the time and effort required to work dedicated and build competencies related to support to the SAIs in GSAI • Few INTOSAI providers able to take responsibility for donor funding • IDI will be responsible for funding of several country projects in phase 1, but can not be responsible for long-term and high-scale dedicated support to the SAIs	High	Medium	Partly control	• Mobilize regional secretariats as partners in projects, and explore options for making these able to handle donor funding for long-term support • Engage implementation partners who can receive donor funding and work in collaboration with INTOSAI partners not able to so • Regularly have a dialogue with donors on mechanisms for ways to fund projects where INTOSAI providers take a strong role	Olacefs and CAROSAI engaged for having a role in phase 1 with the aim of potentially be responsible for donor support to a phase 2 project.	Yes	No change	Medium
Less relevant and effective support due to less experience of some providers in dedicated and customized support								

Topic and risk	Likelihood	Impact	Control assessment	Control measures planned	Control measures done	Control measures on track	Trend	Residual risk
• Lack of experience in considering what support interventions are most effective in enabling sustainable change and results in the SAI – set out a theory of change • Different understanding and experience among providers on what “SAI-led” projects can mean in practice and how it can be applied • Lack of sensitivity for the hyper-politicized environment in which the SAIs operate and support needs to consider	Medium	Medium	Partly control	• Encourage partners to develop a joint understanding of the context and political environment in which the SAI operates • Sharing of good stories of support and how this can provide benefits for providers of support • Offer systematic training for resource persons, seen as a part of their own professional development	Master plan document for planning included assessment of context.	Yes	No change	Low
Limited availability of peers with gender, diversity and inclusion knowledge								
• Few peers may be available to build general competencies on how to implement policies of gender, inclusion and diversity relevant for the challenged SAIs	Medium	Low	Partly control	Share experiences of PAP-APP in how to analyze and seek to mobilize staff in the peer SAIs with such experience Consider engaging consultants for analysis and some support Conduct joint activities across projects and online if necessary		Yes	No change	Low

Topic and risk	Likelihood	Impact	Control assessment	Control measures planned	Control measures done	Control measures on track	Trend	Residual risk
				Conduct awareness raising workshop				
Partnerships								
Insufficient communication and understanding due to non-familiar language								
• Tajik language not much known generally • Limited number of providers with Russian speaking staff	Medium	Medium	Partly control	• Extra effort to mobilize partners with Russian language skills • Seek to utilize automatic interpretation tools as far as possible, such as for written communication • Through a dialogue with the partners, find a solution for interpretation that makes training events and collaborative work running well	SAI Poland and Azerbaijan mobilized as peers IDI recruited staff with Russian language skills	Yes	Decreased	Low
Project management								
Project management not strong and sufficient for ensuring progress and results of the projects								

Topic and risk	Likelihood	Impact	Control assessment	Control measures planned	Control measures done	Control measures on track	Trend	Residual risk
It seems several country project partners in the planning phase struggle to meet regularly and handle overall project plans. This could be due to: - organizational capacity - change in SAI management - unclarity of roles and responsibilities for project management - lack of competency in project management - new type of support and limited understanding of the need for project management Staff safety and well-being	High	Medium	Partly control	Programme training on project management early in the project period (Paris event) Regular guidance to the project partners on management Consider new events specifically developing the project management function	Management of peer-support projects a topic for the Paris event November 2023 Meetings conducted with the new management of SAI Honduras to explain the initiative and confirm SAI management commitment to the initiative	Yes	No change	Medium
Peers or SAI staff hurt or in emergency situation due to insecurity in countries								
Some country projects involve a higher security risk, especially in Haiti, Lebanon and Honduras New peers are engaged and travelling to new contexts. Several peer SAIs do not have emergency preparedness routines or training.	Low	High	Partly control	1) Use neighbouring countries if security risk high in-country 2) Support ICT-tools and systems enabling more online collaboration 3) Training on emergency preparedness and management for all in GSAI	Training on emergency preparedness and management for all in GSAI in October 2023 and 2024	Yes	No change	Medium
Securing Phase 2 funding for long-term support								

Topic and risk	Likelihood	Impact	Control assessment	Control measures planned	Control measures done	Control measures on track	Trend	Residual risk
Some country projects involve a higher risk of not being able to secure a funding for the Phase 2 due to unavailability of donors, like in Dominica. Recent developments including closure of USAID, reallocation of donor funds to other priority areas increase the risk of inability to secure Phase 2 funding	Medium	High	Partly control	1) utilize as much as possible SAI Support groups to keep donors informed and engaged in the progress of the GSAI activities 2) conduct workshop on preparation for the Phase 2 and build dialogue with donors 3) consider reallocation of funding from the unutilized GSAI EU grant to the phase 2 country projects, where needed.	Workshop for phase 2 preparation is planned in 2025 SAI support group meetings conducted in SAI Kyrgyzstan and SAI Tajikistan.	Yes	No change	Medium

Appendix 3: Lessons learned

Topic	Lesson learnt	Description on lesson and suggested improvements	Year of lesson
Programme and project management	Avoid to set a bilateral-project when the SAI is changing top management.	The Memorandum of understanding was signed just before the new top management of the SAI Honduras was appointed. The new management took time to get interested in the projet and also decided to change the objectives and scope of the project. A new Project Result Framework needed to be agreed. Time and resources were wasted, and peers were frustated.	2024
	Flexibility in programme design needed when certain country projects are halted due to political instability.	There should be flexibility in programme design to enable continuity and absorption of funding when certain country projects are halted due to political instability. Funds can be channelled to support more activities in progressing country projects where feasible, or bringing on board new peer or beneficiary SAls.	2024
	The approach to Per diem and the mode of payment during project implementation should be clearly included in the respective cooperation agreements depending on the SAI situation.	This will ensure that per diems are managed in alignment with the agreements for the respective projects. It is difficult to have a "one size fits all" approach for the different country projects.	2024
Communication and stakeholder engagement	Maintaining contact with SAI beneficiaries in country projects facing activity disruptions is important	It is important to maintain contact with SAI beneficiaries in country projects facing activity disruptions due to political instability and to reaffirm the programme's commitment and support to them as soon as things normalise. This aims to ensure that no one is left behind.	2024
Logistics	Booking tickets with cancellation important for costly travels and for persons from	Several flights were cancelled due to lack of visa or other reasons internally in the SAI. As tickets were not refundable, there were costs with these travels.	2023

Topic	Lesson learnt	Description on lesson and suggested improvements	Year of lesson
	challenging contexts of much uncertainty		
Partnership	Entering an MoU is a decision requiring wider government involvement in some countries	It appeared challenging for some partners, especially SAI India and SAI Tajikistan to sign MoUs. They had to consult national stakeholders, and required special formulations. This could have been avoided if this were checked with the partners early in the planning phase.	2023
	Many peer SAs are not interested or able to be responsible for donor funding	Most Peer SAs can not or do not want to be responsible for donor funding. This means they can not provide a mix of technical and financial support, and also many have limited ability to provide scaled up support.	2022
Support methodology and approach - general	Beneficiary SAI leadership does not take the opportunity of joining important events online although encouraged to and supposed to be there physically	Heads and management of all GSAI beneficiary SAs were encouraged to join in for some sessions in the GSAI kick-off. However, in practice this happened to a very little extent. This could be due to lack of clear invitation to join online, or reflect a mindset where events are mainly thought of as physical and not seeing the potential of online presence.	2023

Topic	Lesson learnt	Description on lesson and suggested improvements	Year of lesson
	Larger hybrid events require a suitable event site, production plan, good staffing capacity and "dry run" to ensure all flows well	• Dry run - test the flow of both plenary and group work - such as transmitters etc • Ensure technical facilities adapted for hybrid meetings • Make a production plan • Have more IDI staff to contribute in doing the production - or hire a production company to do it • Have more laptops to manage • Plan ahead with good time to prepare • Check equipment needed such as microphones, etc • Consider setting for "plenary" hybrid meetings • Avoid changing plans not too much - such as number of participants? • Hotel selection requirements - make sure we are clear about hybrid requirements and eligibility. Could a venue dedicated for hybrid events be chosen? Is there some room for the plenary especially?	2023
Support methodology and approach - quality and results	Partners struggle to make clear result frameworks and there is a need provide a lot of guidance to enable this to be done well	Several of the GSAI partners struggled to make expected result formulations and indicators suitable. This is a bit challenging task for all projects and partners. The GSAI programme mainly sought to let the partners have ownership and drive the process. This was stimulated by asking questions for improvements. In several cases much of the weaknesses were not properly addressed. That shows a stronger guidance should have been done in several cases, such as through more regular online joint working meetings.	2023

Appendix 4: Financial report

See a separate file.